

# Lodging Information Rates and Changes



**Effective April 1 - June 30, 2024**

## Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on the Lodging section of the Combined Excise Tax Return.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

**Special hotel/motel taxes** may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

**Convention and trade center tax:** Effective January 1, 2019, this applies to most lodging businesses within King County, regardless of the number of rooms.

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Regional Transit Authority (RTA) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (RTA) Tax Reporting Change** - go to [dor.wa.gov](http://dor.wa.gov) click on *Find taxes & rates* then *Lodging information and rates*.

**Tourism Promotion Area (TPA) charges** may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart). For more information about the Tourism Promotion Area charge, please see the Lodging Special Notice for your county, available on our web site at [dor.wa.gov](http://dor.wa.gov).

On the excise tax return, the TPA location code is the standard location code, not the lodging location codes.

**Note:** For local sales and use tax changes this quarter, please visit our website at [dor.wa.gov](http://dor.wa.gov).

To determine the proper rate of local sales tax go to our web site at [dor.wa.gov](http://dor.wa.gov). You may look up rates by address or by the mapping feature.



# Lodging Rates and Changes

Effective April 1 - June 30, 2024

Tax rates are updated quarterly. Please go to our web site at [dor.wa.gov](http://dor.wa.gov) for current rates.  
 Note: For footnote information, please see the bottom of page 7.

Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
<b>ADAMS</b>						<b>COLUMBIA</b>					
Unincorp. Areas.....	0100	.080	.02			Unincorp. Areas .....	0700	.082			
Hatton.....	0101	.080	.02			Dayton .....	0701	.084	.02		
Lind.....	0102	.080	.02			Starbuck .....	0702	.082			
Othello .....	0103	.082	.02			<b>COWLITZ (Eff. 4/1/24)</b>					
Ritzville .....	0104	.080	.02			see pg 6 (6)					
Washtucna.....	0105	.080	.02			Unincorp. Areas.....	0800   0850	.077	.02/.03		
<b>ASOTIN (Eff. 4/1/24)</b>						Castle Rock .....	0801   0851	.079	.02/.03		
Unincorp. Areas.....	0200	.082	.02			Kalama.....	0802   0852	.080	.02/.03		
Asotin (City) .....	0201	.082	.02			Kelso.....	0803   0853	.081	.02/.03		
Clarkston.....	0202	.084	.02			Longview.....	0804   0854	.081	.02/.03		
<b>BENTON</b>						Woodland .....	0805   0855	.079	.02/.03		
Unincorp. Areas.....	0300	.081				<b>DOUGLAS</b>					
Unincorp. PTBA* .....	0333	.087				Unincorp. Areas.....	0900	.078			
Benton City.....	0301	.087				Unincorp. PTBA* .....	0909	.084			
Kennewick .....	0302	.087	.02		3.00	Bridgeport.....	0901	.078			
Prosser .....	0303	.087	.02			E. Wenatchee .....	5902	.081	.04		
Zone A.....	0360				1.00	Mansfield .....	0903	.077			
Zone B.....	0361				2.00	Rock Island.....	0904	.084	.02		
Richland .....	0304	.087	.02		3.00	Waterville.....	0905	.084			
West Richland .....	0305	.087				<b>FERRY</b>					
<b>CHELAN</b>						Unincorp. Areas.....	1000	.080			
Unincorp. Areas.....	0400	.084	.02			Republic.....	1001	.080	.02		
Cashmere.....	0401	.084	.02			<b>FRANKLIN</b>					
Chelan (City).....	0402	.084	.03			Unincorp. Areas.....	1100	.081	.02		
Entiat .....	0403	.084	.02			Unincorp. PTBA* .....	1111	.087	.02		
Leavenworth .....	0404	.086	.03			Connell .....	1101	.083	.02		
Wenatchee .....	5405	.081	.04		2.00	Kahlotus.....	1102	.081	.02		
<b>CLALLAM</b>						Mesa.....	1103	.081	.02		
Unincorp. Areas.....	0500	.086	.02			Pasco.....	1104	.089	.02		3.00
Forks.....	0501	.086	.02			<b>GARFIELD</b>					
Port Angeles .....	0502	.089	.02			Unincorp. Areas.....	1200	.081			
Sequim .....	0503	.089	.02			Pomeroy .....	1201	.081			
<b>CLARK</b>						<b>GRANT (Eff. 4/1/24)</b>					
Unincorp. Areas.....	0600	.078	.02		2.00	Unincorp. Areas.....	1300	.082	.02		
Unincorp. PTBA* .....	0666	.085	.02		2.00	Coulee City.....	1301	.082	.02		
Cowlitz Tribe - Unincorp. Areas .....	0609	.078	.02		2.00	Electric City.....	1302	.082	.02		
Battle Ground .....	0601	.086	.02			Ephrata .....	1303	.084	.02		
Camas .....	0602	.085	.02			George.....	1304	.084	.02		
La Center.....	0603	.085	.02			Grand Coulee .....	1305	.084	.02		
Cowlitz Tribe - La Center ..	0611	.085	.02			Hartline .....	1306	.082	.02		
Ridgefield.....	0604	.087	.02			Krupp.....	1307	.082	.02		
Vancouver.....	0605	.087	.02		2.00	Mattawa .....	1308	.084	.02		
Washougal.....	0606	.085	.02			Moses Lake .....	1309	.085	.02		
Yacolt.....	0607	.085	.02			Quincy .....	1310	.082	.02		
						Royal City .....	1311	.082	.02		

Location			Lodging			Location			Lodging		
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
<b>GRANT (cont.)</b>						<b>LEWIS (cont.)</b>					
Soap Lake .....	1312	.084	.02			Centralia .....	2101	.082	.02		2.00
Warden .....	1313	.082	.02			Chehalis .....	2102	.082	.02		2.00
Wilson Creek .....	1315	.082	.02			Morton .....	2103	.078	.02		
<b>GRAYS HARBOR</b>						Mossyrock .....	2104	.078	.02		
Unincorp. Areas .....	1400	.089	.03			Napavine .....	2105	.079	.02		
Chehalis Tribes - Unincorp. Areas .....	1411	.089	.03			Pe Ell .....	2106	.078	.02		
Aberdeen .....	5501	.090	.03			Toledo .....	2107	.078	.02		
Cosmopolis .....	1402	.089	.03			Vader .....	2108	.078	.02		
Elma .....	1403	.089	.03			Winlock .....	2109	.078	.02		
Hoquiam .....	1404	.089	.03			<b>LINCOLN</b>					
McCleary .....	1405	.089	.03			Unincorp. Areas .....	2200	.080	.02		
Montesano .....	1406	.089	.03			Almira .....	2201	.080	.02		
Oakville .....	1407	.089	.03			Creston .....	2202	.080	.02		
Chehalis Tribes - Oakville .....	1413	.089	.03			Davenport .....	2203	.080	.02		
Ocean Shores .....	5509	.090	.03			Harrington .....	2204	.080	.02		
Westport .....	1408	.089	.03			Odessa .....	2205	.080	.02		
<b>ISLAND</b>						Reardan .....	2206	.080	.02		
Unincorp. Areas .....	1500	.088	.02			Sprague .....	2207	.080	.02		
Coupeville .....	1501	.088	.02			Wilbur .....	2208	.080	.02		
Langley .....	1502	.088	.02			<b>MASON</b>					
Oak Harbor .....	1503	.090	.02			Unincorp. Areas .....	2300	.085	.02		
<b>JEFFERSON (Eff. 4/1/24)</b>						Squaxin Tribe - Unincorp. Areas .....	2303	.085	.02		
Unincorp. Areas .....	1600	.091	.02			Shelton .....	2301	.088	.02		
Suquamish Tribe - Unincorp. Jefferson County .....	1603	.091	.02			<b>OKANOGAN (Eff. 4/1/24)</b>					
Port Townsend .....	1601	.094	.02			Unincorp. Areas .....	2400	.080	.02		
<b>KING SEE PAGE 6</b>						Unincorp. PTBA* .....	2424	.084	.02		
<b>KITSAP</b>						Brewster .....	2401	.084	.02		
Unincorp. Areas .....	1800	.092	.02			Conconully .....	2402	.084	.02		
Suquamish Tribe - Unincorp. Kitsap County .....	1805	.092	.02			Coulee Dam .....	2403	.080	.02		
Bainbridge Island .....	1804	.092	.02			Elmer City .....	2404	.080	.02		
Bremerton .....	1801	.092	.02			Nespelem .....	2405	.080	.02		
Suquamish Tribe - Bremerton .....	1807	.092	.02			Okanogan (City) .....	2406	.085	.02		
Port Orchard .....	1802	.093	.02			<b>Omak .....</b>	<b>2407</b>	<b>.085</b>	<b>.02</b>		
Poulsbo .....	1803	.093	.02			Oroville .....	2408	.084	.02		
<b>KITTITAS</b>						Pateros .....	2409	.086	.02		
Unincorp. Areas .....	1900	.081	.02			Riverside .....	2410	.084	.02		
Cle Elum .....	1901	.081	.02			Tonasket .....	2411	.085	.02		
Ellensburg .....	1902	.084	.02			Twisp .....	2412	.087	.02		
Kittitas (City) .....	1903	.081	.02			Winthrop .....	2413	.085	.03		
Roslyn .....	1904	.081	.02			<b>PACIFIC</b>					
South Cle Elum .....	1905	.081	.02			Unincorp. Areas .....	2500	.081	.02		
<b>KLICKITAT</b>						Ilwaco .....	2501	.081	.02		
Unincorp. Areas .....	2000	.075				Long Beach .....	2502	.083	.03		
Bingen .....	2001	.075				Raymond .....	2503	.081	.02		
Goldendale .....	2002	.075	.02			South Bend .....	2504	.081	.02		
White Salmon .....	2003	.076				<b>PEND OREILLE</b>					
<b>LEWIS</b>						Unincorp. Areas .....	2600	.077	.02		
Unincorp. Areas .....	2100	.078	.02			Kalispel Tribe - Unincorp. Pend Oreille County .....	2607	.077	.02		
Chehalis Tribes - Unincorp. Areas .....	2111	.078	.02			Cusick .....	2601	.077	.02		



Location		Lodging				Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)
<b>SNOHOMISH (cont.)</b>						<b>THURSTON (Eff. 4/1/24)</b>					
Marysville.....	3111	.094	.02		2.00	Unincorp. Areas .....	3400	.083			2.00
Stillaguamish Tribe - Marysville .....	3125	.094	.02		2.00	Chehalis Tribes - Unincorp. Areas .....	3409	.083			2.00
Tulalip Tribes - Marysville.....	3121	.094	.02		2.00	Nisqually Tribe - Unincorp. Areas .....	3415	.083			2.00
Mill Creek.....	5219	.105	.02			Squaxin Tribe - Unincorp. Areas .....	3413	.083			2.00
Monroe .....	3112	.094	.02		2.00	Unincorp. Areas PTBA* .....	3434	.095			2.00
Mountlake Terrace.....	3113	.105	.02		2.00	Nisqually Tribe - Unincorp. Areas PTBA* .....	3417	.095			2.00
Mukilteo .....	5214	.105	.02		2.00	Bucoda .....	3401	.083			
Snohomish (City) .....	3115	.093	.02			Lacey .....	3402	.097	.02		2.00
Stanwood .....	3116	.093	.02			Nisqually Tribe - Lacey.....	3419	.097	.02		2.00
Sultan .....	3117	.091	.02			Olympia .....	3403	.098	.02		2.00
Woodway .....	3118	.105	.02			Rainier .....	3404	.083			
<b>SPOKANE (Eff. 4/1/24)</b>				40 or more rooms/spaces		Tenino .....	3405	.083			
Zone A .....	3256				5.00	Tumwater .....	3406	.097	.02		2.00
Zone B .....	3257				5.00	Chehalis Tribe - Tumwater ...	3411	.097	.02		2.00
Zone C .....	3258				1.00	Yelm .....	3407	.095			2.00
Unincorp. Areas .....	3200	.081	.02			<b>WAHKIAKUM</b>					
Unincorp. PTBA* .....	3232	.089	.02			Unincorp. Areas.....	3500	.078	.02		
Airway Heights:						Cathlamet .....	3501	.078	.02		
Less than 40 rooms/spaces	3201	.092	.019			<b>WALLA WALLA (Eff. 4/1/24)</b>					
40 or more rooms/spaces ..	5301	.081	.039			Unincorp. Areas .....	3600	.081	.02		
Kalispel Tribe - Airway Heights:						Unincorp. PTBA* .....	3638	.087	.02		
Less than 40 rooms/spaces	3215	.092	.019			College Place.....	3601	.088	.02		
40 or more rooms/spaces ..	5315	.081	.039			Prescott .....	3602	.081	.02		
Cheney .....	3202	.089	.02			Waitsburg .....	3603	.083	.02		
Deer Park .....	3203	.081	.02			Walla Walla (City) .....	3604	.089	.02		
Fairfield .....	3204	.081	.02			Zone A .....	3660				2.00
Latah .....	3205	.081	.02			Zone B .....	3661				1.75
<b>Liberty Lake</b>						<b>WHATCOM (Eff. 4/1/24)</b>					
<b>Less than 40 rooms/spaces</b>	<b>3212</b>	<b>.090</b>	<b>.013</b>			Unincorp. Areas .....	3700	.082	.02		3.00
40 or more rooms/spaces..	5312	.087	.033			Lummi Nation - Unincorp. Areas .....	3711	.082	.02		3.00
Zone E** .....	3254				2.00	Unincorp. PTBA* .....	3737	.088	.02		3.00
Zone F** .....	3255				0.50	Lummi Nation - Unincorp. Areas PTBA* .....	3739	.088	.02		3.00
Medical Lake .....	3206	.089	.02			Bellingham .....	3701	.090	.02		3.00
Millwood .....	3207	.089	.02			Lummi Nation - Bellingham	3713	.090	.02		3.00
Rockford .....	3208	.081	.02			Blaine.....	3702	.090	.02		
Spangle .....	3209	.081	.02			Everson .....	3703	.088	.02		
Spokane (City).....	3210	.090	.02			Ferndale.....	3704	.090	.02		
40 or more rooms/spaces.....	5310	.088	.033			Lummi Nation - Ferndale ..	3709	.090	.02		
Spokane Valley						Lynden.....	3705	.090	.02		
Less than 40 rooms/spaces.	3213	.089	.013			Nooksack.....	3706	.088	.02		
40 or more rooms/spaces..	5313	.087	.033		4.00	Sumas.....	3707	.088	.02		
Waverly .....	3211	.081	.02			<b>WHITMAN</b>					
<b>STEVENS (Eff. 4/1/24)</b>						Unincorp. Areas.....	3800	.079			
<b>Unincorp. Areas.....</b>	<b>3300</b>	<b>.080</b>				Albion.....	3801	.079			
<b>Chewelah.....</b>	<b>3301</b>	<b>.080</b>	<b>.01</b>			Colfax .....	3802	.079	.02		
<b>Colville.....</b>	<b>3302</b>	<b>.080</b>	<b>.015</b>			Colton .....	3803	.079			
<b>Kettle Falls .....</b>	<b>3303</b>	<b>.080</b>									
<b>Marcus .....</b>	<b>3304</b>	<b>.080</b>									
<b>Northport.....</b>	<b>3305</b>	<b>.080</b>	<b>.02</b>								
<b>Springdale.....</b>	<b>3306</b>	<b>.080</b>									

see pg 4 (5)

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/MI (2)	Convention Center	TPA (3)
<b>WHITMAN (cont.)</b>					
Endicott .....	3804	.079			
Farmington .....	3805	.079			
Garfield .....	3806	.079			
La Crosse .....	3807	.079			
Lamont .....	3808	.079			
Malden .....	3809	.079			
Oakesdale .....	3810	.079			
Palouse .....	3811	.079			
Pullman .....	3812	.079	.02		
Rosalia .....	3813	.079			
St. John .....	3814	.079			
Tekoa .....	3815	.079			
Uniontown .....	3816	.079			
<b>YAKIMA</b>					
Unincorp. Areas .....	3900	.080			4.00
Grandview .....	3901	.080			
Granger .....	3902	.080			
Harrah .....	3903	.080			
Mabton .....	3904	.080			
Moxee City .....	3905	.080			
Naches .....	3906	.080			
Selah .....	3907	.083			2.00
Sunnyisde .....	3908	.082	.02		
Tieton .....	3909	.080			
Toppenish .....	3910	.080	.02		
Union Gap.....	3911	.082	.02		4.00
Wapato .....	3912	.080			
Yakima (City) .....	3913	.083	.03		4.00
Zillah .....	3914	.080	.02		
<b>KING (Eff. 4/1/24)</b>					
Unincorp. Areas.....	5000	.097		1700	5000 .028
<b>Unincorp. Non-RTA..</b>	<b>4300</b>	<b>.085</b>		<b>4000</b>	<b>4300 .028</b>
Algona.....	5001	.097		1701	5001 .028
Auburn/King.....	5002	.087	.01	1702	5002 .028
Auburn/King Non-RTA .....	4302	.083	.01	4002	4302 .028
Beaux Arts Village.....	5003	.097		1703	5003 .028
Bellevue.....	5004	.087		1704	5004 .058 2.50
Bellevue Non-RTA....	4304	.083		4004	4304 .058 2.50
<b>Black Diamond.....</b>	<b>5005</b>	<b>.085</b>		<b>1705</b>	<b>5005 .028</b>
Bothell/King.....	5006	.087	.01	1706	5006 .028
Burien.....	5034	.097		1734	5034 .028
<b>Carnation.....</b>	<b>5007</b>	<b>.085</b>		<b>1707</b>	<b>5007 .028</b>
Clyde Hill.....	5008	.097		1708	5008 .028
<b>Covington.....</b>	<b>5012</b>	<b>.086</b>		<b>1712</b>	<b>5012 .028</b>
Des Moines.....	5009	.087	.01	1709	5009 .028 2.00
<b>Duvall.....</b>	<b>5010</b>	<b>.087</b>		<b>1710</b>	<b>5010 .028</b>
Enumclaw.....	5011	.083	.01	1711	5011 .028
Federal Way.....	5032	.087	.01	1732	5032 .028

Location		Lodging			
County/City	Loc. Code	Combined Sales Tax (1)	Special HI/MI (2)	Convention Center	TPA (3)
<b>KING (cont.)</b>					
Puyallup Tribe - Federal Way .....	5041	.087	.038		
Hunts Point .....	5013	.097		1713	5013 .028
Issaquah .....	5014	.087	.01	1714	5014 .028
Issaquah Non-RTA.....	4314	.083	.01	4014	4314 .028
Kenmore .....	5038	.097		1738	5038 .028
Kent .....	5015	.087	.01	1715	5015 .028
Kent Non-RTA .....	4315	.083	.01	4015	4315 .028
Kirkland .....	5016	.087	.01	1716	5016 .028
Lake Forest Park .....	5017	.097		1717	5017 .028
<b>Maple Valley.....</b>	<b>5020</b>	<b>.085</b>		<b>1720</b>	<b>5020 .028</b>
Medina .....	5018	.097		1718	5018 .028
Mercer Island .....	5019	.097		1719	5019 .028
Milton/King .....	5031	.097		1731	5031 .028
Newcastle .....	5036	.097		1736	5036 .028
<b>Newcastle Non-RTA..</b>	<b>4336</b>	<b>.085</b>		<b>4036</b>	<b>4336 .028</b>
Normandy Park .....	5021	.097		1721	5021 .028
North Bend .....	5022	.083	.01	1722	5022 .028
Pacific/King .....	5023	.087	.01	1723	5023 .028
Redmond .....	5024	.087	.01	1724	5024 .028 2.50
Redmond Non-RTA..	4324	.083	.01	4034	4334 .028 2.50
Renton .....	5025	.087	.01	1725	5025 .028
Renton Non-RTA .....	4325	.083	.01	4025	4325 .028
Sammamish .....	5039	.097		1739	5039 .028
<b>Sammamish Non-RTA</b>	<b>4339</b>	<b>.085</b>		<b>4039</b>	<b>4339 .028</b>
Seatac .....	5033	.087	.01	1733	5033 .028 2.00
Seattle .....	5026	.087		1726	5026 .07
				6026	
Shoreline.....	5037	.097		1737	5037 .028
<b>Skykomish.....</b>	<b>1727   5027</b>	<b>.088 .085</b>		<b>1727</b>	<b>.028</b>
Snoqualmie.....	5028	.083	.01	1728	5028 .028
Tukwila.....	5029	.087	.01	1729	5029 .028 2.00
Woodinville.....	5035	.087	.01	1735	5035 .028
Woodinville Non-RTA	4335	.083	.01	4035	4335 .028
Yarrow Point.....	5030	.097		1730	5030 .028

## Footnotes:

- (1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. *If you have rate questions, go to our web site at [dor.wa.gov](http://dor.wa.gov), or call 360-705-6705.*
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at [dor.wa.gov](http://dor.wa.gov), click on *Find taxes & rates* then *Lodging Information and rates*.
- (4) **Special Hotel/Motel (Pierce County):**  
25 or less rooms/spaces = .02  
26 or more rooms/spaces = .05  
Fife, Lakewood and Puyallup = .05
- (5) **Special Hotel/Motel (Colfax):**  
30 or more rooms/spaces = .02
- (6) **Special Hotel/Motel (Cowlitz County):**  
Less than 40 rooms/spaces = .02  
40 or more rooms/spaces = .03

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

\* PTBA - Public Transportation Benefit Area

Spokane County TPA Zones A through C: lodging businesses with 40 or more rooms within all unincorporated areas of Spokane County and the City of Spokane have adopted to impose a TPA charge based on zone. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#), effective 1/1/2024.

\*\*Liberty Lake Zone E: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue greater than \$500K need to collect a TPA charge of \$2.00 per room per night.

\*\*Liberty Lake Zone F: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue less than \$500K need to collect a TPA charge of \$0.50 per room per night.